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## Sec. 43.98.025. Tire fees.

(a) A fee of \$2.50 a tire is imposed on the retail sale of new tires for motor vehicles designed for use on a highway.

(b) In addition to the fee imposed under (a) of this section, a fee of \$5 a tire is imposed on the retail sale in the state on or after July 1, 2004, of tires for motor vehicles designed for use on a highway that are studded with metal studs or spikes weighing more than 1.1 grams each embedded in the periphery of the tire surface and protruding beyond the tread surface of the tire, or on the installation in the state on or after July 1, 2004, for a fee of metal studs or spikes weighing more than 1.1 grams each on a tire for a motor vehicle designed for use on a highway.

(c) A seller shall add the amount of the fees imposed by this section to the total price of the tire or service subject to the fees, and the fees shall be stated separately on any sales receipt, invoice, or other record of the sale or other transfer or of the installation of studs. That portion of the total price of the tire or service consisting of the fees imposed by this section is not subject to a sales tax or a use tax imposed by the state or a subdivision of the state.

(d) A seller shall collect the fees from the purchaser. A seller shall file a return on a form prescribed by the department and remit the fees collected to the department not later than 30 days following the last day of the calendar quarter of the sale or installation.

(e) A seller remitting the fees collected under this section to the department within 30 days after the last day of the preceding calendar quarter may retain five percent of the amount collected, not to exceed \$900 a quarter, to cover expenses associated with collecting and remitting the fees.

(f) The provisions of AS 43.05 and AS 43.10 apply to this section.

(g) The fees imposed in this section do not apply to the following tires and services if the purchaser provides the seller with a certificate of use on a form prescribed by the department:

(1) tires or services sold to federal, state, or local government agencies for official use; or

(2) tires for resale.

(h) In this section,

(1) "highway" has the meaning given in [AS 28.90.990](#);

(2) "motor vehicle" has the meaning given in [AS 28.90.990](#);

(3) "seller" means a seller of tires or a person who installs studs on motor vehicle tires for a fee.